

Fill in this information to identify the case:

United States Bankruptcy Court for the:

Western District of Wisconsin
(State)

Case number (if known): _____ Chapter 11

☐ Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name CivilGeo, Inc.

2. All other names debtor used in the last 8 years
Include any assumed names, trade names, and *doing business* as names

3. Debtor's federal Employer Identification Number (EIN) 3 9 - 1 6 0 1 5 2 3

4. Debtor's address

Principal place of business	Mailing address, if different from principal place of business
<u>8383 Greenway Blvd.</u> Number Street	_____ Number Street
<u>6th Floor</u>	_____ P.O. Box
<u>Middleton</u> <u>WI</u> <u>53562</u> City State ZIP Code	_____ City State ZIP Code
<u>Dane</u> County	Location of principal assets, if different from principal place of business _____ Number Street _____ City State ZIP Code

5. Debtor's website (URL) www.civilgeo.com

Debtor CivilGeo, Inc. Case number (if known) _____
Name

6. Type of debtor

- ☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
☐ Partnership (excluding LLP)
☐ Other. Specify: _____

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
☐ Railroad (as defined in 11 U.S.C. § 101(44))
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
☒ None of the above

B. Check all that apply:

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

5 4 1 3

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- ☐ Chapter 7
☐ Chapter 9
☒ Chapter 11. Check all that apply:
☒ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that).
☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.
☐ A plan is being filed with this petition.
☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.
☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- ☒ No
☐ Yes. District _____ When _____ Case number _____
MM / DD / YYYY
District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list.

Debtor CivilGeo, Inc. Case number (if known) _____
Name

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

☒ No

☐ Yes. Debtor _____ Relationship _____
District _____ When _____
MM / DD / YYYY
Case number, if known _____

List all cases. If more than 1, attach a separate list.

11. Why is the case filed in this district?

Check all that apply:

☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? _____

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other _____

Where is the property?

Number _____ Street _____

City _____ State ZIP Code _____

Is the property insured?

☐ No

☐ Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

☒ Funds will be available for distribution to unsecured creditors.

☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

☒ 1-49

☐ 50-99

☐ 100-199

☐ 200-999

☐ 1,000-5,000

☐ 5,001-10,000

☐ 10,001-25,000

☐ 25,001-50,000

☐ 50,001-100,000

☐ More than 100,000

Debtor CivilGeo, Inc. Case number (if known) _____
Name

15. Estimated assets

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

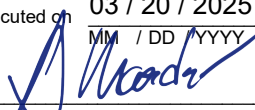
I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 03 / 20 / 2025
MM / DD / YYYY

x



Signature of authorized representative of debtor


Christopher Maeder

Printed name

Title President

18. Signature of attorney

x



Signature of attorney for debtor

Date 03/31/2025
MM / DD / YYYY

Justin M. Mertz
Printed name

Michael Best & Friedrich LLP
Firm name

790 N. Water Street
Number Street

Milwaukee
City

WI 53202
State ZIP Code

414.225.4972
Contact phone

jmmertz@michaelbest.com
Email address

1056938
Bar number

WI
State

CivilGEO, INC.
CONSENT TO ACTION OF THE SOLE SHAREHOLDER AND DIRECTOR
IN LIEU OF A MEETING

The undersigned, being the sole member of the Board of Directors (the **“Board”**) of CivilGEO, Inc. (the **“Company”**), and the shareholder of the Company, hereby adopts the following resolutions by written consent, in lieu of a meeting, pursuant to Wisconsin State statutes and the Company’s bylaws:

WHEREAS, the President of the Board deems it to be advisable and in the best interest of the Company to file a voluntary petition with the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

BE IT RESOLVED, that Christopher Maeder (the **“Authorized Person”**), is authorized and directed to execute and deliver all documents necessary to perfect the filing of a voluntary Chapter 11 bankruptcy case on behalf of the Company;

BE IT FURTHER RESOLVED, that the Authorized Person is authorized and directed to appear in all Chapter 11 or related proceedings on behalf of the Company or designate such appropriate person; and

BE IT FURTHER RESOLVED, that the Company is authorized and directed to employ the law firm of Michael Best & Friedrich LLP to represent the Company as its bankruptcy and general counsel, and to employ other attorneys and professionals as may be necessary for the Company.

Dated as of: February 25, 2025.

CIVILGEO, INC.

By: _____



Christopher Maeder, President

SHAREHOLDERS:

By: _____



Christopher Maeder

CIVILGEO INC**Balance Sheet**

As of February 28, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Operational Savings (0862) - 6	58,406.11
1001 Money Market (7341) - 6	2,011.10
1002 Inbound (1415)	3,028.83
1003 Outbound (1407)	506.00
1004 QuickBooks Checking Account	-1,255.07
1005 QuickBooks Payments	0.00
Business Advanced Checking - 2213300862	0.00
Business MM - 2173677341	0.00
Total Bank Accounts	\$62,696.97
Accounts Receivable	
1210 Accounts Receivable	521,288.25
1211 Accounts Receivable (A/R) - AUD	0.00
1212 Accounts Receivable (A/R) - CAD	0.00
1213 Accounts Receivable (A/R) - CHF	0.00
1214 Accounts Receivable (A/R) - CNY	0.00
1215 Accounts Receivable (A/R) - EUR	11,463.42
1216 Accounts Receivable (A/R) - FJD	0.00
1217 Accounts Receivable (A/R) - GBP	0.00
1218 Accounts Receivable (A/R) - INR	0.01
1219 Accounts Receivable (A/R) - MXN	0.00
1220 Accounts Receivable (A/R) - OMR	0.00
1221 Accounts Receivable (A/R) - PHP	0.00
Total Accounts Receivable	\$532,751.68
Other Current Assets	
1400 Prepaid Expenses	0.00
Transfers to CM Water checking	0.00
Uncategorized Asset	0.00
Undeposited Funds	4,500.00
WI Tax Refund Receivable	0.00
Total Other Current Assets	\$4,500.00
Total Current Assets	\$599,948.65
Fixed Assets	
1500 Equipment & Software	78,284.45
1510 Vehicles	110,630.00
1600 Accumulated Depr	-135,812.05
Total Fixed Assets	\$53,102.40
TOTAL ASSETS	\$653,051.05

CIVILGEO INC

Balance Sheet

As of February 28, 2025

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts Payable	463,304.61
2110 Accounts Payable (A/P) - CAD	0.00
2120 Cactus Productions	0.00
Accounts Payable (A/P) - EUR	0.00
Total Accounts Payable	\$463,304.61
Credit Cards	
2140 Associated Bank Visa	4,651.09
2150 Divvy Virtual CC	953.59
2160 Ramp Card	1,570.74
Total Credit Cards	\$7,175.42
Other Current Liabilities	
2205 2205	25.00
2210 Sales Tax Payable	17,324.80
2230 FICA payable	7,650.00
2270 Profit Sharing Payable	-4,645.54
2280 Customer Deposits	0.00
2300 FUTA payable	420.00
Accrued Profit Sharing	0.00
Other Current Liabilities	0.00
Out Of Scope Agency Payable	0.00
Texas State Comptroller Payable	13.40
Wisconsin Department of Revenue Payable	0.00
Total Other Current Liabilities	\$20,787.66
Total Current Liabilities	\$491,267.69
Long-Term Liabilities	
2240 Bank of America Tesla Loan	0.00
2250 2023 Tesla Loan	41,537.00
2500 Note Payable - Chris Maeder	750,667.54
Charles Schwab Bank Business Loan	0.00
Total Long-Term Liabilities	\$792,204.54
Total Liabilities	\$1,283,472.23
Equity	
3100 Capital Stock	131,568.00
3300 Additional paid in capital	355,650.00
3400 Capital Chris Maeder	251,582.46
3500 Shareholder Distribution	-81,447.61
3700 Retained Earnings	-1,031,819.92

CIVILGEO INC

Balance Sheet

As of February 28, 2025

	TOTAL
Opening Balance Equity	0.00
Net Income	-255,954.11
Total Equity	\$ -630,421.18
TOTAL LIABILITIES AND EQUITY	\$653,051.05

CIVILGEO INC**Profit and Loss**

January - February, 2025

	TOTAL
Income	
4000 Sales	0.00
4001 GHH New Licenses	61,000.05
4002 GHH Renewals	53,203.00
4004 GHR New Licenses	231,333.72
4005 GHR Renewals	266,363.49
4006 GHR Upgrades	6,000.00
GST New Licenses	405,416.30
Total 4000 Sales	1,023,316.56
4030 Training	1,807.50
4075 Uncategorized Income-1	0.00
4955 Discounts Given	-250,836.56
GST Renewal	56,463.00
Total Income	\$830,750.50
GROSS PROFIT	\$830,750.50
Expenses	
5500 Job Materials	
5560 SAAS - Software As A Service	6,193.35
Total 5500 Job Materials	6,193.35
6000 Marketing	119.00
6005 Marketing - Domain Purchase	348.00
6007 Outsourced Services	173.25
6010 Advertising	15,762.52
6013 India Development Team	516,909.00
6150 Bad Debts	68,208.26
6200 Bank Charges	438.17
6220 Foreign transaction fees	99.95
6230 Wire Processing Fee	813.36
Total 6200 Bank Charges	1,351.48
6370 Dues & Subscriptions	360.51
6375 SAAS	327.99
Total 6370 Dues & Subscriptions	688.50
6600 State Income Tax Psaid	25.00
6670 Insurance - Liability	4,756.74
6750 Legal & Professional Fees	68,979.03
6770 Business Attorney	350,323.91
Total 6750 Legal & Professional Fees	419,302.94
6900 Meals and Entertainment	65.91
7000 Membership Fee	204.00
7200 Madison Office Rent	230.00
7300 QuickBooks Payments Fees	5,761.58

CIVILGEO INC**Profit and Loss**

January - February, 2025

	TOTAL
7400 Shipping and delivery expense	278.38
7420 Software Expenses	10,352.64
7430 Software License Expenses	2,549.00
7460 Other General and Admin Expenses	14.75
7500 Supplies	
7502 US Office Supplies	8.95
Total 7500 Supplies	8.95
7510 Taxes & Licenses	12,159.54
7520 US Federal Taxes	8,070.00
Total 7510 Taxes & Licenses	20,229.54
7610 Training Expense	1,688.52
7620 Travel	2,730.21
7700 Utilities	
7710 Telecommunications	8,923.52
Total 7700 Utilities	8,923.52
7750 Vehicle Expense	144.27
Total Expenses	\$1,087,019.31
NET OPERATING INCOME	\$ -256,268.81
Other Income	
7800 Interest Earned	1.30
7810 Late Fee Income	252.35
Total Other Income	\$253.65
Other Expenses	
Unrealized Gain or Loss	0.00
7840 Exchange Gain or Loss	-61.05
Total Other Expenses	\$ -61.05
NET OTHER INCOME	\$314.70
NET INCOME	\$ -255,954.11

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN

In re:

CIVILGEO, INC.,

Debtor.

Case No.

Chapter 11 Proceedings

DEBTOR'S STATEMENT OF OPERATIONS

CivilGEO, Inc. (the “Debtor” or “CivilGEO”), as a Subchapter V Chapter 11 debtor-in-possession, submits the following Statement of Operations pursuant to 11 U.S.C. §§ 1187(a) and 1116(1) of the United States Bankruptcy Code.

A. The Debtor's Origins.

The Debtor was first formed in the State of Wisconsin on June 1, 1977. Throughout the years, Debtor has gone by several names, including Design Environments, Ltd., Engineering Design Software, Inc., Boss Corporation, Boss International, Inc., B-Int Successor, Inc., and since 2014 the Debtor has gone by CivilGEO, Inc. Christopher Maeder is the sole owner, President, and employee of CivilGEO.¹

B. The Debtor's Products.

CivilGEO specializes in developing easy-to-use CAD and GIS based hydrologic engineering software for the global market. CivilGEO's software suite includes three

¹ Prior to the formation of CivilGEO, Mr. Maeder also owned a limited liability company called CM Water Group, LLC. Mr. Maeder was the sole member and employee of CM Water Group. Mr. Maeder began developing what would eventually become the CivilGEO software while operating CM Water Group, and eventually dissolved CM Water Group in 2015.

products known as GeoHECRAS, GeoHECHMS, and GeoSTORM. CivilGEO does not offer any other software products for sale. CivilGEO's software is used by consulting engineering organizations, public utilities, government agencies, and educational universities in the United States for water resource management. Specifically, the CivilGEO software specializes in hydrologic simulation modeling, which is the building and operation of computational simulations to represent flows on the surface and within groundwater.

In or around August 2012, CM Water Group (the predecessor to CivilGEO) engaged Highlands Private Limited ("**Highlands**"), an outsourcing software development company based in India, to develop the GeoHECRAS software product with input from written specifications prepared by Chris Maeder and CM Water Group. At that time, CM Water Group did not have a formal written agreement with Highlands.

In January 2015, after the formation of CivilGEO, CivilGEO entered into a Master Services Agreement with Highlands. Highlands developed the GeoHECHMS and GeoSTORM software products with input from written specifications prepared by CivilGEO and Mr. Maeder. Highlands is solely responsible for the development of the source code in the CivilGEO software, as Mr. Maeder does not write source code.

CivilGEO began selling its first software product (GeoHECRAS) in or around September 2014. From 2014 through December 31, 2024, CivilGEO's total revenue associated with sales of the CivilGEO software products was \$24,500,111. However, almost all of the revenue that CivilGEO generates was reinvested in the company to support the development, licensing, and related services associated with the CivilGEO

software. As a result, CivilGEO has realized a cumulative net loss of (\$325,919) from its operations related to the development, licensing, and related services of the CivilGEO software during that same time period.

C. The Debtor's Dispute with Eternix Ltd.

CivilGEO's financial challenges began in earnest after it (along with Chris Maeder in his individual capacity) was sued by Eternix Ltd. in September 2023 (*Eternix Ltd. v. CivilGEO, Inc. & Chris Maeder*, Case No. 3:23-cv-00633-jdp, W.D. Wis.) (the "**Litigation**"). A summary of the underlying Litigation is set forth below.

Eternix is a company organized and existing under the laws of Israel. Mr. Maeder contacted Eternix in 2011 to evaluate its Blaze Terra software for possible purchase. In the Litigation, Eternix alleges that it provided Mr. Maeder with a copy of Eternix's Blaze Terra software in 2011. In early 2014, Mr. Maeder informed Eternix that he ultimately decided to not purchase Blaze Terra. More than eight years after Eternix's last communication with Maeder in 2014, Eternix received allegations from Sunil Arora, a disgruntled former employee of BOSS Computec (a former Indian subsidiary of Debtor, under the name Boss International, Inc.). Mr. Arora alleged to Eternix that CivilGEO had "cracked [Eternix's] source code and integrated it in his software." (Litigation Dkt. 13 ¶ 36.) Eternix also alleges that another "former employee of CivilGEO . . . informed Eternix that CivilGEO was 'indulging in illegal usage and distribution of [Eternix's] software.'" (*Id.* ¶ 39.) CivilGEO and Maeder vehemently disagree with these allegations. This was not Mr. Arora's first attempt to extort Maeder due to Arora's lingering anger over being fired—and sued by BOSS Computec for Arora's theft of company software

source code. Mr. Maeder subsequently reported Mr. Arora to the FBI for assistance in responding to Mr. Arora's extortion demands.

Nonetheless, Eternix filed suit against CivilGEO and Maeder, asserting six causes of action: (1) copyright infringement; (2) misappropriation of trade secrets under Wisconsin Uniform Trade Secret Act; (3) misappropriation of trade secrets under the federal Defend Trade Secrets Act; (4) breach of contract; (5) breach of the covenant of good faith and fair dealing; and (6) unjust enrichment. Eternix also indicated it was seeking to "recover damages, including without limitation the revenues and profits that CivilGEO and Maeder have generated through their misconduct and violation of Eternix's rights." CivilGEO and Mr. Maeder deny that they were involved in any wrongdoing.

The parties have filed respective motions for summary judgment, but no ruling has been issued. Eternix has moved for partial summary judgment on certain discrete issues, including: (1) CivilGEO and Mr. Maeder "improperly took, copied and used Eternix's Blaze Terra software code in their products and made, sold, licensed and distributed their products containing that code"; (2) Blaze Terra's code meets the originality and creativity requirement for copyright protection; (3) Blaze Terra's purported trade secrets were not generally known or readily ascertainable; (4) Eternix owns the Blaze Terra code and the copyrights and trade secrets allegedly within it; and (5) CivilGEO and Mr. Maeder are subject to liability under the Copyright Act, Defend Trade Secrets Act, and Wisconsin Uniform Trade Secrets Act.

CivilGEO and Maeder have similarly moved for summary judgment on all of

Eternix's claims on the basis that (1) Eternix has failed to establish ownership of a valid copyright; (2) Eternix's claims for copyright infringement and trade secret misappropriation are barred by the applicable statute of limitations as it relates to GeoHECRAS; (3) Eternix has failed to identify its purported trade secrets with sufficient specificity; (4) there is no contract to enforce; and (5) Eternix's claims for breach of contract, breach of the covenant of good faith and fair dealing, and unjust enrichment are barred by the applicable statute of limitations.

During the course of the Litigation, in October 2024 CivilGEO asked its independent software contractor, Highlands, to recreate from scratch the three software products, GeoHECRAS, GeoHECHMS and GeoSTORM, using a "clean room" process; this ensures the removal all offending code which Eternix claims infringes on its intellectual property. The Debtor ceased the use and sale of the original three software products; as of the Petition Date the use of all prior software products has been discontinued; they have been replaced with the new, clean products based upon in-house developed technology. The new products' source code has been and will continue to be reviewed by DisputeSoft, Inc., a Maryland company that specializes in software intellectual property disputes. Thus far, DisputeSoft has confirmed that all potential infringement items as alleged by Eternix in the Litigation have been removed in the new, clean versions of CivilGEO's software.

It is the Debtor's view that Eternix has taken a scorched-earth approach to the Litigation; it appears that Eternix will not be satisfied until it puts CivilGEO out of business. This is evidenced most clearly by Eternix's expert report on damages. CivilGEO

and Eternix are not competitors and operate in distinct markets selling different software products to different customers for different applications. In fact, Eternix cannot point to a single sale that it has lost as a result of CivilGEO's alleged conduct. Despite these facts and its earlier claim that it was seeking to recover "the revenues and profits" of CivilGEO, Eternix asserts in its damages report that it is entitled to at least \$80,148,900 in damages – more than three times CivilGEO's aggregate *revenue* for the CivilGEO software products since their first sale a decade ago.

Since the Litigation began, CivilGEO's legal and professional expenses have totaled in excess of \$1 million, with a current average burn rate of around \$100,000 per month – a total that will dramatically increase as trial approaches.² Given that the Debtor has sustained a net loss over the past 10 years of its existence, the ongoing costs of the Litigation are unsustainable.

At this time, CivilGEO is out of cash. It has borrowed money to fund the Litigation, but additional funds are no longer available. The Debtor believes its disputes (and any amounts which Eternix may ultimately recover in the underlying Litigation) can be most efficiently resolved through a bankruptcy claims resolution process, and ultimately a plan of reorganization that will allow the business to continue its existence. Without bankruptcy protection, CivilGEO would quickly fold, leaving no value for either party or any other creditors, and any continuation of the Litigation would be unsustainable from a cash-flow perspective.

² Trial is scheduled to begin on June 16, 2025.

Accordingly, CivilGEO made the decision to file this case and seek protection under Subchapter V of Chapter 11 to restructure its debts, have certainty on what debts may be allowed and in what amount, and ultimately emerge with a fresh start to continue its business as a going concern. The Debtor is confident that a financial restructuring will allow it to retain its customers and continue to sell its software by implementing a new growth plan after a successful emergence from bankruptcy.

I declare under penalty of perjury, that the foregoing statements are true and accurate to the best of my knowledge, information, and belief.

Dated: March 31, 2025.

s/ Christopher Maeder

Christopher Maeder

Authorized Person

Form 1120-S	Two Year Comparison Worksheet Page 1	2022 & 2023
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Name CIVILGEO, INC.	Employer Identification Number 39-1601523
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		2022	2023	Differences
Income	Gross profit percentage	26.5827	23.7303	-2.8524
	Net receipts	3,450,132	4,030,067	579,935
	Cost of goods sold	2,532,993	3,073,721	540,728
	Gross profit	917,139	956,346	39,207
	Net gain (loss) from Form 4797			
	Other income (loss)	4,884	18,349	13,465
	Total income (loss)	922,023	974,695	52,672
Deductions	Compensation of officers		58,334	58,334
	Salaries and wages less employment credits			
	Repairs and maintenance	91		-91
	Bad debts	90,965	185,719	94,754
	Rents	1,068	1,092	24
	Taxes and licenses	226	5,435	5,209
	Interest		2,584	2,584
	Depreciation	6,889	25,570	18,681
	Depletion			
	Advertising	212,054	216,425	4,371
	Pension, profit-sharing, etc., plans			
	Employee benefit programs			
	Energy efficient commercial buildings deduction			
	Other deductions	269,882	507,262	237,380
	Total deductions	581,175	1,002,421	421,246
	Ordinary business income (loss)	340,848	-27,726	-368,574
Tax and Payments	Excess net passive income or LIFO recapture tax			
	Tax from Schedule D			
	Total tax	0	0	0
	Estimated tax and prior year overpayment credited			
	Tax deposited with Form 7004			
	Credit for federal tax paid on fuels			
	Refund applied for on Form 4466	()	()	
	Elective payment election amount from Form 3800			
	Total payments and credits			
	Tax due (overpayment)	0	0	0
	Estimated tax penalty from Form 2220			
	Penalties and interest			
	Net tax due (overpayment)	0	0	0
	Overpayment credited to next year's estimated tax			
	Overpayment refunded			

Form 1120-S	Two Year Comparison Worksheet Page 2	2022 & 2023
--------------------	---	------------------------

Name CIVILGEO, INC.	Employer Identification Number 39-1601523
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		2022	2023	Differences
Income (Loss)	Ordinary business income (loss)	340,848	-27,726	-368,574
	Net rental real estate income (loss)			
	Other net rental income (loss)			
	Interest income	198	579	381
	Dividends			
	Royalties			
	Net short-term capital gain (loss)			
	Net long-term capital gain (loss)			
	Net Section 1231 gain (loss)			
	Other income (loss)			
Deductions	Section 179 deduction	22,987		-22,987
	Charitable contributions	2,000	250	-1,750
	Investment interest expense			
	Section 59(e)(2) expenditures			
	Other deductions			
Credits	Low-income housing credit (Section 42(j)(5))			
	Low-income housing credit (other)			
	Qualified rehabilitation expenditures (rental real estate)			
	Other rental real estate credits			
	Other rental credits			
	Biofuel producer credit			
AMT Items	Other credits			
	Post-1986 depreciation adjustment			
	Adjusted gain or loss			
	Depletion (other than oil and gas)			
	Oil, gas, and geothermal properties-gross income			
	Oil, gas, and geothermal properties-deductions			
Items Affecting S/H Basis	Other AMT items			
	Tax-exempt interest income			
	Other tax-exempt income			
	Nondeductible expenses		1,095	1,095
	Distributions	219,333	367,366	148,033
	Repayment of loans from shareholders			
Other Information	Foreign taxes paid or accrued			
	Investment income	198	579	381
	Investment expenses			
	Dividend distributions paid from accumulated E&P			
	Income (loss) (if Schedule M-1 is required)	316,059	-27,397	-343,456

Form 1120-S	Two Year Comparison Worksheet Page 3		2022 & 2023
Name CIVILGEO, INC.			Employer Identification Number 39-1601523

		2022	2023	Differences
Schedule L	Beginning assets	621,711	696,741	75,030
	Beginning liabilities and equity	621,711	696,741	75,030
	Ending assets	696,741	633,445	-63,296
	Ending liabilities and equity	696,741	633,445	-63,296
Schedule M-1	Net income (loss) per books	316,059	5,570	-310,489
	Taxable income not on books			
	Book expenses not deducted		1,095	1,095
	Income on books not on return		34,062	34,062
	Return deductions not on books			
	Income (loss) per return	316,059	-27,397	-343,456
Schedule M-2 AAA	Balance at beginning of year		96,726	96,726
	Ordinary income (loss) from page 1	340,848	-27,726	-368,574
	Other additions	198	34,641	34,443
	Other reductions	24,987	1,345	-23,642
	Distributions	219,333	102,296	-117,037
	Balance at end of year	96,726		-96,726
Schedule M-2 PTI	Balance at beginning of year			
	Distributions			
	Balance at end of year			
Schedule M-2 E&P	Balance at beginning of year			
	Distributions			
	Balance at end of year			
Schedule M-2 OAA	Balance at beginning of year			
	Other additions			
	Other reductions			
	Distributions			
	Balance at end of year			
Schedule M-3	Total income (loss) items:			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			
	Total expense/deduction items:			
	Expense per income statement			
	Temporary difference			
	Permanent difference			
	Deduction per tax return			
	Other items with no differences:			
	Income (loss) per income statement			
	Income (loss) per tax return			
	Reconciliation totals:			
	Income (loss) per income statement			
	Temporary difference			
	Permanent difference			
	Income (loss) per tax return			



January 28, 2024

CONFIDENTIAL

CivilGEO, Inc.
F/K/A Civilgeo Engineering Software
9218 Silverstone Lane
Verona, WI 53593

Dear Chris:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Income Tax Return for an S Corporation (Form 1120-S)
Wisconsin Tax-Option (S) Corporation Franchise or Income Tax Return (Form 5S)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

New FinCEN Beneficial Ownership Information (BOI) Reporting

We wish to update you on an important change that could affect you. Beginning January 1, 2024, the Corporate Transparency Act requires new federal filings for certain trusts, LLCs, and corporations, particularly those registered with state offices. These entities must now submit a Beneficial Ownership Information (BOI) report to FinCEN, detailing the names and contact information of the individual person(s) who own or control the company. Please be aware of fraudulent solicitations received regarding CTA's BOI reporting requirements. Reporting Companies should only file the reports on the FinCEN website address included here

<<https://www.fincen.gov/boi>>.

If you have any questions, or if we can be of assistance in any way, please call.

We appreciate your business and referrals.

Sincerely,

Michael Matuszak, CPA

Filing Instructions

CivilGEO, Inc.

Corporation Tax Return

Taxable Year Ended December 31, 2023

Federal Filing Instructions

Your 2023 Form 1120-S shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1120-S to the IRS it will delay processing of your return. Your electronically filed return is not complete without your signature. You are using the Personal Identification Number (PIN) for signing your return electronically. Form 8879-CORP, *E-file* Authorization for Corporations should be signed and dated by an authorized officer of the corporation and returned as soon as possible to:

KerberRose S.C.
1429 Merrill Avenue
Wausau, WI 54401

***Important:* Your return will not be filed with the IRS until the signed Form 8879-CORP, *E-file* Authorization for Corporations has been received by this office.**

Wisconsin Filing Instructions

Your 2023 Form 5S shows a total overpayment of \$29,961, which is to be refunded in its entirety.

Your return is being filed electronically with the Wisconsin Department of Revenue and is not required to be mailed. If you mail a paper copy of Form 5S to the Wisconsin Department of Revenue it will delay processing of your return.

Form **8879-CORP**Document, Page 24 of 58
E-file Authorization for Corporations

(December 2022)

For calendar year 2023, or tax year beginning _____, ending _____

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service**Use for efile authorizations for Form 1120, 1120-F or 1120S.**
Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879CORP for the latest information.

Name of corporation

CIVILGEO, INC.

Employer identification number

39-1601523

Part I Information (Whole dollars only)

1 Total income (Form 1120, line 11)	1	
2 Total income (Form 1120-F, Section II, line 11)	2	
3 Total income (loss) (Form 1120-S, line 6)	3	974,695

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize KERBERROSE S.C. to enter my PIN 36439 as my signature
ERO firm name do not enter all zeros
on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature CHRIS MAEDER Date 01/28/24 Title PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

39756836439

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature MICHAEL MATUSZAK, CPA Date 01/28/24

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form **8879-CORP** (12-2022)

DAA

HIGHLY CONFIDENTIAL

CIVILGEO012312

Form **1120-S**Department of the Treasury
Internal Revenue ServiceDocument Page 25 of 58
U.S. Income Tax Return for an S CorporationDo not file this form unless the corporation has filed or
is attaching Form 2553 to elect to be an S corporation.Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123

2023

For calendar year 2023 or tax year beginning , ending

A S election effective date 01/01/12	TYPE OR PRINT	Name CIVILGEO, INC. F/K/A CIVILGEO ENGINEERING SOFTWARE	D Employer identification number 39-1601523
B Business activity code number (see instructions) 511210		Number, street, and room or suite no. If a P.O. box, see instructions. 9218 SILVERSTONE LANE	E Date incorporated 06/03/1977
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code VERONA WI 53593	F Total assets (see instructions) \$ 633,445

- G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No
- H** Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination
- I** Enter the number of shareholders who were shareholders during any part of the tax year 1
- J** Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a Gross receipts or sales 4,718,736	b Less Returns and allowances 688,669	c Balance	1c 4,030,067
	2 Cost of goods sold (attach Form 1125-A)			2 3,073,721
	3 Gross profit. Subtract line 2 from line 1c			3 956,346
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4
	5 Other income (loss) (see instructions—attach statement) SEE STMT 1			5 18,349
	6 Total income (loss). Add lines 3 through 5			6 974,695
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7 58,334
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10 185,719
	11 Rents			11 1,092
	12 Taxes and licenses			12 5,435
	13 Interest (see instructions)			13 2,584
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14 25,570
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 216,425
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Energy efficient commercial buildings deduction (attach Form 7205)			19
	20 Other deductions (attach statement) SEE STMT 2			20 507,262
	21 Total deductions. Add lines 7 through 20			21 1,002,421
	22 Ordinary business income (loss). Subtract line 21 from line 6			22 -27,726
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions)	23a		23c
	b Tax from Schedule D (Form 1120-S)	23b		
	c Add lines 23a and 23b (see instructions for additional taxes)			
	24a Current year's estimated tax payments & preceding year's overpayment credited to the current year	24a		24z
	b Tax deposited with Form 7004	24b		
	c Credit for federal tax paid on fuels (attach Form 4136)	24c		
	d Elective payment election amount from Form 3800	24d		
	z Add lines 24a through 24d			
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			25
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed			26
27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid			27	
28 Enter amount from line 27: Credited to 2024 estimated tax Refunded			28	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Signature of officer CHRIS MAEDER

Date

PRESIDENT

Title

Paid Preparer Use Only

Print/Type preparer's name MICHAEL MATUSZAK, CPA	Preparer's signature MICHAEL MATUSZAK, CPA	Date 01/28/24	Check <input type="checkbox"/> if self-employed	PTIN P01636439
Firm's name KERBERROSE S.C.	Firm's EIN 39-1658423			
Firm's address 1429 MERRILL AVENUE WAUSAU, WI 54401	Phone no. 715-675-9000			

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120-S** (2023)

Schedule B Other Information (see instructions)

1	Check accounting method:	a	<input type="checkbox"/> Cash	b	<input checked="" type="checkbox"/> Accrual	Yes	No
		c	<input type="checkbox"/> Other (specify)				
2	See the instructions and enter the:						
	a Business activity	SOFTWARE DEVELOPER	b Product or service	ENGINEERING SOFTWARE			
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation						X
4	At the end of the tax year, did the corporation:						
	a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below						X
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made		
	b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below						X
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital		
5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock?						X
	If "Yes," complete lines (i) and (ii) below.						
	(i) Total shares of restricted stock						
	(ii) Total shares of non-restricted stock						
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?						X
	If "Yes," complete lines (i) and (ii) below.						
	(i) Total shares of stock outstanding at the end of the tax year						
	(ii) Total shares of stock outstanding if all instruments were executed						
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?						X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>						
	If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.						
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$						
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions						X
10	Does the corporation satisfy one or more of the following? See instructions						X
	a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.						
	b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense.						
	c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).						
11	Does the corporation satisfy both of the following conditions?						X
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.						
	b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.						

Schedule B Other Information (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
If "Yes," enter the amount of principal reduction	\$	
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a Did the corporation make any payments in 2023 that would require it to file Form(s) 1099?		X
b If "Yes," did or will the corporation file required Form(s) 1099?		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 15	\$	
16 At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		X

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 -27,726
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4 579
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
	b Collectibles (28%) gain (loss)	8b
	c Unrecaptured section 1250 gain (attach statement)	8c
	9 Net section 1231 gain (loss) (attach Form 4797)	9
	10 Other income (loss) (see instructions) Type:	10
	11 Section 179 deduction (attach Form 4562)	11
	12a Charitable contributions SEE STMT 3	12a 250
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures Type:	12c
	d Other deductions (see instructions) Type:	12d
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	d Other rental real estate credits (see instructions) Type:	13d
	e Other rental credits (see instructions) Type:	13e
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions) Type:	13g
Inter-national	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/>	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a
	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties – gross income	15d
	e Oil, gas, and geothermal properties – deductions	15e
	f Other AMT items (attach statement)	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c 1,095
	d Distributions (attach statement if required) (see instructions)	16d 367,366
	e Repayment of loans from shareholders	16e
	f Foreign taxes paid or accrued	16f

Form 1120-S (2023)

Schedule K Shareholders' Pro Rata Share Items (continued)			Total amount	
Other Information	17a	Investment income	17a	579
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement) SEE STATEMENT 4		
Reconciliation	18	Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f		18 -27,397

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		362,026		88,188
2a	Trade notes and accounts receivable	329,333		426,792	
b	Less allowance for bad debts	(0)	329,333	(0)	426,792
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) STMT 5		0		29,961
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	163,084		188,914	
b	Less accumulated depreciation	(157,702)	5,382	(100,410)	88,504
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets		696,741		633,445
Liabilities and Shareholders' Equity					
16	Accounts payable		1,837		0
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) STMT 6		18,268		42,312
19	Loans from shareholders		0		200,000
20	Mortgages, notes, bonds payable in 1 year or more		0		76,293
21	Other liabilities (attach statement)				
22	Capital stock		131,568		131,568
23	Additional paid-in capital		607,232		607,232
24	Retained earnings		-62,164		-423,960
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		696,741		633,445

Form 1120-S (2023)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	5,570	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):		STMT 8	34,062
a Depreciation \$		6 Deductions included on Schedule K, lines 1 through 12, and 16f, not charged against book income this year (itemize):	
b Travel and entertainment \$	969	a Depreciation \$	
STMT 7	126		
4 Add lines 1 through 3	1,095	7 Add lines 5 and 6	34,062
	6,665	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	-27,397

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	96,726			
2 Ordinary income from page 1, line 22				
3 Other additions STMT 9	34,641			
4 Loss from page 1, line 22	(27,726)			
5 Other reductions STMT 10	(1,345)			
6 Combine lines 1 through 5	102,296			
7 Distributions	102,296			
8 Balance at end of tax year. Subtract line 7 from line 6	0			

Form **1120-S** (2023)

Cost of Goods Sold

Form

1125-A

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
 ► Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name

CIVILGEO, INC.

Employer identification number

39-1601523

1	Inventory at beginning of year	1	
2	Purchases	2	137,395
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) STMT 11	5	2,936,326
6	Total. Add lines 1 through 5	6	3,073,721
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	3,073,721

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (Rev. 11-2018)

DAA

HIGHLY CONFIDENTIAL

CIVILGEO012318

671121

Schedule K-1
(Form 1120-S)

Department of the Treasury
Internal Revenue Service

2023

For calendar year 2023, or tax year

beginning

ending

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

☐ Final K-1

☐ Amended K-1

OMB No. 1545-0123

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) -27,726	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income 579		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule K-3 is attached if checked <input type="checkbox"/>
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16 C*	Items affecting shareholder basis STMT
10	Other income (loss)	D	367,366
		17 A	Other information 579
11	Section 179 deduction	K*	STMT
12 A	Other deductions 250	V*	STMT
		AC*	STMT
		ZZ*	STMT
18	More than one activity for at-risk purposes*		
19	More than one activity for passive activity purposes*		
* See attached statement for additional information.			

Part I Information About the Corporation

A	Corporation's employer identification number 39-1601523
B	Corporation's name, address, city, state, and ZIP code CIVILGEO, INC. F/K/A CIVILGEO ENGINEERING SOFTWARE 9218 SILVERSTONE LANE VERONA WI 53593
C	IRS Center where corporation filed return E-FILE
D	Corporation's total number of shares Beginning of tax year 100 End of tax year 100

Part II Information About the Shareholder

E	Shareholder's identifying number [REDACTED]
F	Shareholder's name, address, city, state, and ZIP code CHRIS MAEDER 9218 SILVERSTONE LANE VERONA WI 53593
G	Current year allocation percentage 100.000000 %
H	Shareholder's number of shares Beginning of tax year 100 End of tax year 100
I	Loans from shareholder Beginning of tax year \$ 0 End of tax year \$ 200,000

For IRS Use Only

Department of the Treasury
Internal Revenue Service

► Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

OMB No. 1545-0123

CIVILGEO, INC.

39-1601523

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 CHRIS MAEDER	7571	100.000 %	100.000 %	%	58,334
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
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		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers				2	58,334
3 Compensation of officers claimed on Form 1125-A or elsewhere on return				3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return				4	58,334

For Paperwork Reduction Act Notice, see separate instructions.

Form **1125-E** (Rev. 10-2016)

Form **4562**Department of the Treasury
Internal Revenue Service**Document Page 33 of 58**
Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023Attachment
Sequence No. **179**

Name(s) shown on return

CIVILGEO, INC.

Identifying number

39-1601523

Business or activity to which this form relates

REGULAR DEPRECIATION

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	25,570
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	25,570
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

DAA

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☒ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 25								
26 Property used more than 50% in a qualified business use:								
2023 TESLA MODEL X	06/29/23	100.00%	110,630	110,630	5.0	200DBHY	22,126	
VEHICLE > 6000 GVWR	12/12/18	100.00%	84,800	59,800	5.0	200DBHY	3,444	
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28							25,570	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	
39 Do you treat all use of vehicles by employees as personal use?	
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions	

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Federal Statements

Statement 1 - Form 1120-S, Page 1, Line 5 - Other Income (Loss)

Description	Amount
LATE FEE INCOME	\$ 2,515
OVERPAYMENT REVENUE	15,834
TOTAL	\$ 18,349

Statement 2 - Form 1120-S, Page 1, Line 19 - Other Deductions

Description	Amount
OUTSOURCED SERVICES	\$ 3,098
BANK SERVICE CHARGES & FEES	10,735
COMMISSIONS	12
DUES & SUBSCRIPTIONS	10,041
INSURANCE	5,830
LEGAL & PROFESSIONAL	240,166
MEMBERSHIP FEE	1,044
QUICKBOOKS PAYMENTS FEES	31,250
SHIPPING AND DELIVERY EXPENSE	609
SOFTWARE DEVELOPMENT SERVICES	2,563
SOFTWARE EXPENSES	38,680
SOFTWARE LICENSE EXPENSES	23,475
TRAVEL	42,640
MISCELLANEOUS	-828
UTILITIES	67,626
VEHICLE EXPENSES	10,177
OFFICE EXPENSES	19,717
EXCHANGE GAIN OR LOSS	-544
RECONCILIATION DISCREPANCIES	1
50% OF MEALS	970
TOTAL	\$ 507,262

Statement 3 - Form 1120-S, Page 3, Schedule K, Line 12a - Cash Contributions

Description	Cash Contrib 60%	Cash Contrib 30%	Total
CHARITABLE CONTRIBUTIONS	\$ 250	\$	\$ 250
TOTAL	\$ 250	\$ 0	\$ 250

Statement 4 - Form 1120-S, Page 4, Schedule K, Line 17d - Other Items and Amounts

Description	Amount
DISPOSAL OF SECTION 179 PROPERTY - SEE ATTACHED WRK	\$
SECTION 199A INFORMATION - SEE ATTACHED WRK	
QUALIFIES FOR EXCEPTION TO FILING SCHEDULE K-2	

Federal Statements

Statement 5 - Form 1120-S, Page 4, Schedule L, Line 6 - Other Current Assets

Description	Beginning of Year	End of Year
UNDEPOSITED FUNDS	\$	\$
WI REFUND RECEIVABLE	0	29,961
TOTAL	\$ 0	\$ 29,961

Statement 6 - Form 1120-S, Page 4, Schedule L, Line 18 - Other Current Liabilities

Description	Beginning of Year	End of Year
SALES TAX PAYABLE	\$ 9,659	\$ 4,729
CREDIT CARDS PAYABLE	8,609	29,513
PAYROLL LIABILITIES	0	8,070
TOTAL	\$ 18,268	\$ 42,312

Statement 7 - Form 1120-S, Page 5, Schedule M-1, Line 3 - Expenses on Books Not on Return

Description	Amount
FINES AND PENALTIES	\$ 126
TOTAL	\$ 126

Statement 8 - Form 1120-S, Page 5, Schedule M-1, Line 5 - Income on Books Not on Return

Description	Amount
FORM 4797 BOOK/TAX DIFF	\$ 34,062
TOTAL	\$ 34,062

Statement 9 - Form 1120-S, Page 5, Schedule M-2, Line 3(a) - Other Additions

Description	Amount
INTEREST INCOME	\$ 579
SALE OF SECTION 179 ASSETS	34,062
TOTAL	\$ 34,641

Statement 10 - Form 1120-S, Page 5, Schedule M-2, Line 5(a) - Other Reductions

Description	Amount
FINES AND PENALTIES	\$ 126
TRAVEL & ENTERTAINMENT	969
CHARITABLE CONTRIBUTIONS	250
TOTAL	\$ 1,345

Federal Statements

Statement 11 - Form 1125-A, Line 5 - Other Costs

Description	Amount
SUBCONTRACTORS	\$ 2,924,966
TRAINING	11,360
TOTAL	\$ 2,936,326

Federal Statements

Purchases

<u>Description</u>	<u>Amount</u>
JOB MATERIALS:SAAS - SOFTWARE	\$ 136,902
PURCHASES - COS	493
TOTAL	\$ <u>137,395</u>

AAA distributions

<u>Code</u>	<u>Description</u>	<u>Amount</u>
	SHAREHOLDER DISTRIBUTION	\$ 367,366
TOTAL		\$ <u>367,366</u>

Rents

<u>Description</u>	<u>Amount</u>
MADISON OFFICE RENT	\$ 1,092
TOTAL	\$ <u>1,092</u>

Year Ending: December 31, 2023

39-1601523

CivilGEO, Inc.
9218 Silverstone Lane
Verona, WI 53593

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Under Regulation 1.263(a)-1(f), the taxpayer hereby elects to apply the de minimis safe harbor election to all qualifying property placed in service during the tax year.

Year Ending: December 31, 2023

39-1601523

CivilGEO, Inc.
9218 Silverstone Lane
Verona, WI 53593

**Electing out of the Bonus Depreciation Allowance for
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

Form

5S**Wisconsin Tax-Option (S)
Corporation Franchise or
Income Tax Return**

Page 41 of 58

2023For calendar year 2023 or tax year beginning MMDDYYYY and ending MMDDYYYY**Due Date:** 15th day of 3rd month following close of taxable year.

Corporation Name CIVILGEO, INC.				FEIN 39 1601523	
Number and Street 9218 SILVERSTONE LANE					Suite Number
City VERONA			State WI	Zip (+ 4 digit suffix if known) 53593	Business Activity (NAICS) Code 511210
Number of Shareholders 1	Number of Nonresident Shareholders	State of Incorporation WI	and Year 1977		

A Check ☒ if applicable and attach explanation:

- | | |
|--|---|
| 1 <input type="checkbox"/> Amended return (Include Schedule AR) | 6 <input type="checkbox"/> Short period - termination of S corporation election |
| 2 <input type="checkbox"/> First return - new corporation or entering Wisconsin | 7 <input type="checkbox"/> Electing to pay tax at the entity level pursuant s. 71.365(4m)(a) |
| 3 <input type="checkbox"/> Final return - corporation dissolved or withdrew | 8 <input type="checkbox"/> A lower-tier entity made an election pursuant to s. 71.21(6)(a) |
| 4 <input type="checkbox"/> Short period - change in accounting method | 9 <input type="checkbox"/> Reorganization. Enter type (see instructions) _____ |
| 5 <input type="checkbox"/> Short period - stock purchase or sale | |

Check ☒ if applicable and see instructions:

- B** ☐ If you have an extension of time to file, enter the extended due date MMDDYYYY
- C** ☐ If no business was transacted in Wisconsin during the taxable year, attach a complete copy of your federal return.
- D** ☐ If you are filing a Form 1CNS on behalf of nonresident shareholders. **Note:** A separately filed Form PW-1 may also be required.
- E** Effective date of Wisconsin tax-option corporation election 01 01 2012
MMDDYYYY
- F** ☐ If you have related entity expenses and are required to file Schedule RT with this return.

G1 Wisconsin Property **G1** 188914 **H1** Wisconsin Payroll **H1** 58334

2 Total Company Property **G2** 188914 **2** Total Company Payroll **H2** 58334

I ☐ Internal Revenue Service adjustments became final during the year. Enter years adjusted **I** _____

J ☐ If you are electing to claim a credit under s. 71.28(3q)(c)1.b., (3w)(c)2.b., or (3y)(c)1.b., Wis. Stats., at the entity level, attach the appropriate Schedule JT, EC, and/or BD and include the amount of the credit(s) on line 15.

Part I

1 Federal, state, and municipal government interest (<i>see instructions</i>)	1 _____
2 Wisconsin apportionment percentage. This is a required field.	
Enter the apportionment schedule used:	A <input type="checkbox"/> 2 <u>100.0000</u> %
If 100% apportionment, check (✓) the space after the arrow	X
If using separate accounting, check (✓) the space after the arrow	—
3 Multiply line 1 by line 2	3 _____
4 Enter 7.9% (0.079) of the amount on line 3. This is gross tax	4 _____
5 Manufacturer's sales tax credit (from Sch. MS, line 3)	5 _____
6 Subtract line 5 from line 4. If line 5 is more than line 4, enter zero (0)	6 <u>0</u>
7 Additional tax on tax-option (S) corporations (page 2, Schedule Q plus Schedule 5S-ET)	7 _____
8 Economic development surcharge (from page 2, Schedule S, line 6)	8 <u>25</u>
9 Endangered resources donation (decreases refund or increases amount owed)	9 _____
10 Veterans trust fund donation (decreases refund or increases amount owed)	10 <u>25</u>
11 Add lines 6 through 10	11 <u>29986</u>
12 Estimated tax payments less refund from Form 4466W	12 _____
13 Wisconsin tax withheld (see instructions)	13 _____
14 Amended Return Only – amount previously paid	14 _____
15 Add lines 12 through 14 (see instructions)	15 <u>29986</u>
16 Amended Return Only – amount previously refunded	16 _____
17 Subtract line 16 from 15	17 <u>29986</u>

2023 Form 5S Name CIVILGEO, INC. ID Number 39 1601523 Page 2 of 5

18 Interest, penalty, and late fee due (from Form U, line 17 or 26). If you annualized check (✓) the box ☐ 18 _____

19 **Amount due.** If the total of lines 11 and 18 is larger than line 17, enter amount owed 19 _____

20 **Overpayment.** If line 17 is larger than the total of lines 11 and 18, enter amount overpaid 20 29961

21 Enter amount of line 20 you want credited to 2024 estimated tax 21 _____

22 Subtract line 21 from line 20. **This is your refund** 22 29961

23 Enter total company gross receipts from all activities (see instructions) 23 4773664

24 Enter total company assets from federal Form 1120S, item F 24 633445

25 If the tax-option corporation paid withholding tax on income distributable to nonresident shareholders, enter total amount paid for all shareholders for the taxable year 25 _____

Schedule Q - Additional Tax on Certain Built-In Gains

1 Excess of recognized built-in gains over recognized built-in losses (attach schedule) 1 _____

2 Wisconsin taxable income before apportionment (attach computation schedule) 2 _____

3 Enter the smaller of line 1 or line 2. This is the net recognized built-in gain (see instructions) 3 _____

4 Wisconsin apportionment percentage. **This is a required field.**
Enter the apportionment schedule used: A _____ 4 _____ %

5 Multiply line 3 by line 4 (see instructions) 5 _____

6 Wisconsin net business loss carryforward (attach schedule) 6 _____

7 Subtract line 6 from line 5 7 _____

8 Enter 7.9% (0.079) of the amount on line 7. Enter on Form 5S, page 1, line 7 8 _____

Schedule S - Economic Development Surcharge

1 Enter net income (loss) (see instructions) 1 7383

2 Wisconsin apportionment percentage. **This is a required field.**
Enter the apportionment schedule used: A _____ 2 100.0000 %

3 Multiply line 1 by line 2 (see instructions) 3 7383

4 Nonapportionable and separately apportioned income 4 _____

5 Add lines 3 and 4 5 7383

6 Enter the greater of \$25 or 0.2% (0.002) of the amount on line 5, but not more than \$9,800.
This is the economic development surcharge to enter on Form 5S, page 1, line 8 6 25

Additional Information Required

1 Person to contact concerning this return: CHRIS MAEDER Phone # 608 729 5100

2 City and state where books and records are located for audit purposes: VERONA WI

3 Are you the sole owner of any QSubs or LLCs? ☐ Yes ☒ No Attach a list of the names and federal EINs of your solely owned QSubs and LLCs and include Schedule DE. Did you include the incomes of these entities in this return? ☐ Yes ☐ No

4 Did you purchase any taxable tangible personal property or taxable services for storage, use, or consumption in Wisconsin without payment of a state sales or use tax? ☐ Yes ☒ No If yes, you owe Wisconsin use tax. See instructions.

5 List the locations of your Wisconsin operations: _____

6 Did you file federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service? ☐ Yes ☒ No
If yes, include federal Form 8886 with your Wisconsin return.

Pass-Through Entity Representative

Representative's Name (see instructions) <u>CHRIS MAEDER</u>		Contact's Name (see instructions)	
Email Address <u>CHRIS.MAEDER@CIVILGEO.COM</u>		Phone Number <u>608 729 5100</u>	
Mailing Address <u>9218 SILVERSTONE LANE</u>		Apt.	
City <u>VERONA</u>	State <u>WI</u>	Zip Code <u>53593</u>	

Third Party Designee Do you want to allow another person to discuss this return with the department? ☒ Yes Complete the following. ☐ No

Print Designee's Name ▶ MICHAEL MATUSZAK, CPA Phone Number ▼ 715 675 9000

Personal Identification Number (PIN) ▶ 36439

CS Professional Suite

2023 Form 5S Name CIVILGEO, INC. ID Number 39 1601523 Page 3 of 5

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of Officer ▶	Title <u>PRESIDENT</u>	Date
Preparer's Signature ▶ <u>MICHAEL MATUSZAK, CPA</u>	Preparer's Federal Employer ID Number <u>39 1658423</u>	Date <u>01282024</u>

You must file a copy of your federal Form 1120S with Form 5S, even if no Wisconsin activity.

For information on how to file, see filing methods in the instructions under "When and Where to File."

Part II Schedule 5K – Shareholder's Pro Rata Share Items

	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Income (Loss)	1 Ordinary business income (loss) 1	<u>-27726</u>	<u>718</u>	<u>1</u> <u>-27008</u>
	2 Net rental real estate income (loss) (attach Form 8825) 2			<u>2</u>
	3 Other net rental income (loss) (attach schedule) 3			<u>3</u>
	4 Interest income 4	<u>579</u>		<u>4</u> <u>579</u>
	5 Ordinary dividends 5			<u>5</u>
	6 Royalties 6			<u>6</u>
	7 Net short-term capital gain (loss) 7			<u>7</u>
	8 Net long-term capital gain (loss) 8			<u>8</u>
	9 Net section 1231 gain (loss) (attach Form 4797) 9			<u>9</u>
	10 Other income (loss) (attach schedule) 10			<u>10</u>
Deductions	11 Section 179 deduction (attach Form 4562) 11			<u>11</u>
	12a Contributions 12a	<u>250</u>		<u>12a</u> <u>250</u>
	b Investment interest expense 12b			<u>12b</u>
	c Section 59(e)(2) expenditures (1) Type _____			
	(2) Amount 12c			<u>12c</u>
	d Other deductions (attach schedule) 12d			<u>12d</u>
Credits	13 Wisconsin credits			
	a Schedule 13a			
	b Schedule 13b			
	c Schedule 13c			
	d Schedule 13d			
	e Schedule 13e			
	f Schedule 13f			
	g Schedule 13g			
	h Schedule 13h			
	i Tax paid to other states (enter postal abbreviation of state) 13i-1			<u>13i-1</u>
	13i-2			<u>13i-2</u>
13i-3			<u>13i-3</u>	
j Wisconsin tax withheld (do not include tax properly claimed on page 1, line 13) 13j				

	(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
International Transactions	14. If you are reporting items of international tax relevance, check this box and attach federal Schedule K-2 (Form 1120-S) to your return (see instructions) 14 ____			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment 15a _____ b Adjusted gain or loss 15b _____ c Depletion (other than oil and gas) 15c _____ d Oil, gas, and geothermal properties - gross income 15d _____ e Oil, gas, and geothermal properties - deductions 15e _____ f Other AMT items (attach schedule) 15f _____			
Other	16a Tax-exempt interest income 16a _____ 16a _____ b Other tax-exempt income 16b _____ 16b _____ c Nondeductible expenses 16c 1095 718 16c 1813 d Property distributions 16d 367366 16d 367366 e Repayment of loans from shareholders 16e _____ 16e _____ f Foreign taxes paid or accrued 16f _____ 16f _____ 17a Investment income 17a 579 17a 579 b Investment expenses 17b _____ 17b _____ c Dividend distributions paid from accumulated earning and profits .. 17c _____ 17c _____ d Other items and amounts (attach schedule) 17d _____ 17d _____ 18a Related entity expense addback 18a 18a _____ b Related entity expense allowable 18b 18b _____ 19 Income (loss) (see instr.) 19 6665 19 7383 20 Gross income (before deducting expenses) from all activities 20 4773664			

Part III Schedule 5M – Analysis of Wisconsin Accumulated Adjustments Account and Other Adjustments Account

	(a) Accumulated Adjustments Account	(b) Other Adjustments Account
1 Balance at beginning of taxable year	96726	1 _____
2 Ordinary income from Schedule 5K, line 1, column d		2 _____
3 Other additions (including separately stated items which increase income) (attach schedule)	34641	3 _____
4 Loss from Schedule 5K, line 1, column d (enter as positive)	27008	4 _____
5 Other reductions (including separately stated items) (enter as positive) (attach schedule)	2063	5 _____
6 Combine lines 1 through 3, and subtract lines 4 and 5 from the total	102296	6 _____
7 Distributions other than dividend distributions	102296	7 _____
8 Subtract line 7 from line 6. This is balance at end of taxable year		8 _____

2023 Form 5S Name CIVILGEO, INC. ID Number 39 1601523 Page 5 of 5

Part IV Schedule 5K – Shareholder's Pro Rata Share of Additions and Subtractions**Additions:**

1	State taxes accrued or paid	1	718
2	Related entity expenses (from Schedule RT, Part I)	2	
3	Expenses related to nontaxable income	3	
4	Section 179, depreciation, amortization difference (attach schedule)	4	
5	Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule)	5	
6	Total additions for certain credits computed:		
a	Business development credit	6a	
b	Community rehabilitation program credit	6b	
c	Development zones credits	6c	
d	Economic development tax credit	6d	
e	Electronics and information technology manufacturing zone credit ..	6e	
f	Employee college savings account contribution credit	6f	
g	Enterprise zone jobs credit	6g	
h	Jobs tax credit	6h	
i	Manufacturing and agriculture credit (computed in 2022)	6i	
j	Reserved for future use	6j	
k	Research credits	6k	
l	Total credits (add lines 6a through 6k)	6l	
7	Adjustment for built-in gains tax	7	
8	Additions for federal capital gains and excess net passive income taxes	8	
9	Other additions:		
a	.....	9a	
b	.....	9b	
c	.....	9c	
d	Total other additions (add lines 9a through 9c)	9d	
10	Total additions (add lines 1 through 5 and 6l through 8, and 9d)	10	718

Subtractions:

11	Related entity expenses eligible for subtraction (from Schedule RT, Part II)	11	
12	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return)	12	
13	Section 179, depreciation/amortization of assets (attach schedule)	13	
14	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule)	14	
15	Adjustment for built-in gains tax	15	
16	Federal wage credits	16	
17	Federal research credit expenses	17	
18	Commercial loans	18	
19	Other subtractions:		
a	.....	19a	
b	.....	19b	
c	.....	19c	
d	Total other subtractions (add lines 19a through 19c)	19d	
20	Total subtractions (add lines 11 through 18 and 19d)	20	
21	Total adjustment (subtract line 20 from line 10)	21	718

Form **4562**
Department of the Treasury
Internal Revenue Service

Document Page 46 of 58
Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172
2023
Attachment Sequence No. **179**

Name(s) shown on return CIVILGEO, INC. Identifying number 39 1601523

Business or activity to which this form relates
REGULAR DEPRECIATION

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	25,570
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	25,570
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions								25		
26 Property used more than 50% in a qualified business use:										
2023	TESLA MODEL X									
	06292023	100.00%	110,630	110,630	5.0	200DBHY	22,126			
VEHICLE > 6000 GVWR										
	12122018	100.00%	84,800	59,800	5.0	200DBHY	3,444			
27 Property used 50% or less in a qualified business use:										
		%				S/L-				
		%				S/L-				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	25,570		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Schedule

5K-1**Tax-Option (S) Corporation Shareholder's
Share of Income, Deductions, Credits, etc.****2023**Wisconsin Department
of Revenue

For calendar year 2023 or tax year beginning

 M M D D Y Y Y Y

and ending

 M M D D Y Y Y Y **Part I: Information About the Corporation**

Corporation's Name CIVILGEO, INC.		Corporation's FEIN 39 1601523	
Corporation's Address 9218 SILVERSTONE LANE	Corporation's City VERONA	State WI	Corporation's Zip Code 53593

Part II: Information About the Shareholder

Business Name			FEIN	
Individual's Last Name MAEDER	First Name CHRIS	M.I.	Individual's SSN [REDACTED]	
Shareholder's Address 9218 SILVERSTONE LANE	Shareholder's City VERONA	State WI	Shareholder's Zip Code 53593	

If the shareholder is a disregarded entity, estate, or trust, enter the name and identifying number of the taxpayer to whom this income will be reported:

Trust Name			FEIN	
Last Name	First Name	M.I.	SSN	

A Type of shareholder:

- 1 ☒ Individual
- 2 ☐ Estate
- 3 ☐ Trust
- 4 ☐ Exempt organization
- 5 ☐ Other _____

B Check if applicable:

- 1 ☐ Final 5K-1
- 2 ☐ Amended 5K-1 (Include Schedule AR)
- 3 ☐ Election to pay tax at the entity level pursuant to s. 71.365(4m)(a), Wis. Stats.
- 4 ☐ A lower-tier entity made an election pursuant to s. 71.21(6)(a), Wis. Stats.

C Shareholder's percentage of stock ownership for taxable year **C** 100.00 %**D** Shareholder's state of residence (if a full-year Wisconsin resident, items E, F, G, and H do not apply) **D** WI**E** ☐ Check if shareholder's Wisconsin amount is determined by apportionment. Apportionment percentage **E** _____ %**F** ☐ Check if shareholder's Wisconsin amount is determined by separate accounting.**G** ☐ Check if the shareholder is a nonresident and received an approved Form PW-2 to opt out of pass-through entity withholding, or received a continuous PW-2 exemption.**H** ☐ Check if the nonresident shareholder elected Wisconsin composite income tax be paid by the tax-option (S) corporation on a Form 1CNS. Amount of Wisconsin composite income tax paid on behalf of the nonresident shareholder **H** _____

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

(a) Pro rata share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
1 Ordinary business income (loss) 1	-27726	718	1 -27008	
2 Net rental real estate income (loss) .. 2			2	
3 Other net rental income (loss)... 3			3	
4 Interest income 4	579		4 579	
5 Ordinary dividends 5			5	
6 Royalties 6			6	
7 Net short-term capital gain (loss) 7			7	
8 Net long-term capital gain (loss) 8			8	
9a Net section 1231 gain (loss) 9a			9a	
9b Portion of the amount on line 9a attributable to gains on sales of farm assets 9b			9b	
10 Other income (loss) (see instructions)				
a 10a			10a	
b 10b			10b	
c Total (add lines 10a and 10b) .. 10c			10c	
11 Section 179 deduction 11			11	
12 Other deductions:				
a Contributions 12a	250		12a 250	
b Investment interest expense ... 12b			12b	
c Section 59(e)(2) expenditures 12c			12c	
d Other deductions (attach schedule) 12d			12d	
13 Wisconsin credits				
a Schedule 13a			13a	
b Schedule 13b			13b	
c Schedule 13c			13c	
d Schedule 13d			13d	
e Schedule 13e			13e	
f Schedule 13f			13f	
g Schedule 13g			13g	
h Schedule 13h			13h	
i Tax paid to other states (enter postal abbreviation) 13i-1			13i-1	
13i-2			13i-2	
13i-3			13i-3	
j Wisconsin tax withheld 13j			13j	

2023 Schedule 5K-1 | Shareholder's Name CHRIS MAEDER

ID Number

Page 3 of 4

(a)	(b)	(c)	(d)	(e)
Pro rata share items	Federal amount	Adjustment	Amount under Wis. law	Wis. source amount (see instructions)
14 Schedule K-3 is attached if checked (see instructions)				
15 Alternative minimum tax (AMT) items (list):				
a	15a			
b	15b			
16a Tax-exempt interest income	16a			
b Other tax-exempt income ...	16b			
c Nondeductible expenses ...	16c 1095	718	16c 1813	
d Property distributions	16d 367366		16d 367366	
e Repayment of loans from shareholders	16e		16e	
f Foreign taxes paid or accrued ..	16f		16f	
17a Investment income	17a 579		17a 579	
b Investment expenses	17b		17b	
c Dividend distributions paid from accumulated earnings and profits	17c		17c	
d Other items and amounts (list):				
1	17d-1		17d-1	
2 SEE STATEMENT 2	17d-2		17d-2	
3 Total (add lines 17d-1 and 17d-2)	17d-3		17d-3	
18a Related entity expense addback	18a		18a	
b Related entity expense allowable	18b		18b	
19 Income (loss)	19		19 7383	
20 Gross income (before deducting expenses) from all activities	20		20 4773664	

Part IV Schedule 5K-1 - Shareholder's Share of Additions and Subtractions

Additions:

1	State taxes accrued or paid	1	718
2	Related entity expenses	2	
3	Expenses related to nontaxable income	3	
4	Section 179, depreciation, amortization difference (attach schedule)	4	
5	Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule)	5	
6	Total additions for certain credits computed:		
a	Business development credit	6a	
b	Community rehabilitation program credit	6b	
c	Development zones credits	6c	
d	Economic development tax credit	6d	
e	Electronics and information technology manufacturing zone credit	6e	
f	Employee college savings account contribution credit	6f	
g	Enterprise zone jobs credit	6g	
h	Jobs tax credit	6h	
i	Manufacturing and agriculture credit (computed in 2022)	6i	
j	Reserved for future use	6j	
k	Research credits	6k	
l	Total credits (add lines 6a through 6k)	6l	
7	Adjustment for built-in gains tax	7	
8	Additions for federal capital gains and excess net passive income taxes	8	
9	Other additions:		
a		9a	
b		9b	
c		9c	
d	Total other additions (add lines 9a through 9c)	9d	
10	Total additions (add lines 1 through 5, 6l through 8, and 9d)	10	718

Subtractions:

11	Related entity expenses eligible for subtraction	11	_____
12	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return)	12	_____
13	Section 179, depreciation/amortization of assets (attach schedule)	13	_____
14	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule)	14	_____
15	Adjustment for built-in gains tax	15	_____
16	Federal wage credits	16	_____
17	Federal research credit expenses	17	_____
18	Commercial loans	18	_____
19	Other subtractions:		
	a _____	19a	_____
	b _____	19b	_____
	c _____	19c	_____
	d Total other subtractions (add lines 19a through 19c)	19d	_____
20	Total subtractions (add lines 11 through 18 and 19d)	20	_____
21	Total adjustment (subtract line 20 from line 10)	21	_____

WI Section 179 Disposal Worksheet

Form **5S****2023**

For 2023 or taxable year beginning

and ending

Name
CIVILGEO, INC.Employer Identification Number
39 1601523

	Asset Description	Date Acquired	Date Sold	Casualty Occurrence Description
A	VEHICLE > 6000 GVWR	12122018	06032023	
B				
C				
D				
E				
F				
G				
H				
I				

Sale Information:

	Property A	Property B	Property C	Property D	Property E	Property F	Property G	Property H	Property I
Gross sales price	36,000								
Cost or basis	84,800								
Commissions/other expenses									
Accumulated depr excluding Sec 179	57,862								
Section 179	25,000								
AMT gain/loss adjustment									
Sale to related party									
Casualty gain on Form 4797, Part III									
Section 1250 property									
Partial disposition of MACRS property	NO								

Installment Sale Information:

Property code									
Mortgage and other debts									
Current year payments received									
Prior year payments received									

Installment Sale Related Party Info:

--	--	--	--	--	--	--	--	--	--

Casualty / Theft Information:

Total net reimbursement									
Cost or basis									
Accumulated depr excluding Sec 179									
Section 179									
FMV before loss									
FMV after loss									
AMT gain/loss adjustment									
Property type									
Gain (loss)	34,062								

Net gain (loss) on disposal of 179 assets 34,062

Wisconsin Statements

Statement 1 - Form 5S, Page 2, Additional Information, Line 5 - Locations of Wisconsin Operations

VERONA

Wisconsin Statements

Statement 2 - Form 5S, Page 3, Schedule 5K, Line 12a - Contributions

Description										
Cash	Cash	Noncash	Qualified	Noncash	Cap Gain	Cap Gain	Qualified	Wisconsin		
Contrib 60%	Contrib 30%	Contrib 50%	Contrib 50%	Contrib 30%	Prop 30%	Prop 20%	Contrib 100%	Adj	Total	
CHARITABLE CONTRIBUTIONS										
\$ 250	\$	\$	\$	\$	\$	\$	\$	\$	\$	250
TOTAL										
\$ 250	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$	250

Wisconsin Statements

Statement 3 - Form 5S, Page 4, Schedule 5K, Line 17d - Other Items and Amounts

Description	Amount
DISPOSAL OF SECTION 179 PROPERTY - SEE ATTACHED WORKSHEET	\$

Statement 4 - Form 5S, Page 4, Schedule 5M, Line 3 - AAA Other Additions

Description	Amount
INTEREST INCOME	\$ 579
GAIN ON SALE SEC 179 ASSETS	34,062
TOTAL	\$ 34,641

Statement 5 - Form 5S, Page 4, Schedule 5M, Line 5 - AAA Other Reductions

Description	Amount
CHARITABLE CONTRIBUTIONS	\$ 250
NONDEDUCTIBLE EXPENSES	1,813
TOTAL	\$ 2,063

Wisconsin Statements

Chris Maeder
[REDACTED]

Statement 1 - Schedule 5K-1, Page 2, Line 12a - Charitable Contributions - 60% Cash Limitation

Description	Federal Schedule K-1	Wisconsin Adjustment	Wisconsin Amount	WI Source Amount
CHARITABLE CONTRIBUTIONS	\$ 250	\$ 0	\$ 250	\$
TOTAL	<u>\$ 250</u>	<u>\$</u>	<u>\$ 250</u>	<u></u>

Wisconsin Statements

Chris Maeder
[REDACTED]

Statement 2 - Schedule 5K-1, Page 3, Line 17d - Other Items and Amounts

<u>Description</u>	<u>Amount</u>
SHAREHOLDER'S DISPOSAL OF SEC 179 PROPERTY-SEE ATTACHED WRK	

Form 5S Schedule 5K-1	WI Schedule 5K-1 - Shareholder's Disposition of Section 179 Property	2023
For 2023 or taxable year beginning _____ and ending _____		

Name
CIVILGEO, INC.
CHRIS MAEDER

Taxpayer Identification Number
39 1601523
[REDACTED]

	Asset Description	Date Acquired	Date Disposed	Casualty Occurrence Description
A	VEHICLE > 6000 GVWR	12122018	06032023	
B				
C				
D				
E				
F				
G				
H				
I				

Sale Information:	Property A	Property B	Property C	Property D	Property E	Property F	Property G	Property H	Property I
Gross sales price	36,000								
Cost or basis	84,800								
Commissions/other expenses									
Accumulated depr excluding Sec 179	57,862								
Section 179	25,000								
AMT gain/loss adjustment									
Sale to related party									
Casualty gain on Form 4797, Part III									
Section 1250 property									
Partial disposition of MACRS property	NO								

Installment Sale Information:									
Property code									
Mortgage and other debts									
Current year payments received									
Prior year payments received									
Installment Sale Related Party Info:									

Casualty / Theft Information:									
Total net reimbursement									
Cost or basis									
Accumulated depr excluding Sec 179									
Section 179									
FMV before loss									
FMV after loss									
AMT gain/loss adjustment									
Property type									